

Legal Notice

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STATE OF KANSAS
ELKHART CEMETERY DISTRICT
2020

NOTICE OF BUDGET HEARING

THE GOVERNING BODY OF THE ELKHART CEMETERY DISTRICT WILL MEET ON THE 15TH DAY OF AUGUST, 2019 AT 7:00 PM AT 644 MORTON STREET FOR THE PURPOSE OF HEARING AND ANSWERING OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS AND THE AMOUNT OF TAX TO BE LEVIED.

DETAILED BUDGET INFORMATION IS AVAILABLE AT THE MORTON COUNTY COURTHOUSE AND WILL BE AVAILABLE AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2020 EXPENDITURES AND THE AMOUNT OF 2019 TAX TO BE LEVIED ESTABLISH THE MAXIMUM LIMITS OF THE 2020 BUDGET. ESTIMATED TAX RATE* IS SUBJECT TO CHANGE DEPENDING ON FINAL ASSESSED VALUATION.

FUND	2018		2019		PROPOSED BUDGET 2020		
	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	EXPENDITURES	AMOUNT OF 2018 TAX TO BE LEVIED	EST TAX RATE*
GENERAL	98,899	3.29	110,000	3.64	142,000	82,667	3.78
SPECIAL BENEFITS	7,873	0.34	8,000	0.34	8,000	7,186	0.33
TOTAL	106,772	3.63	118,000	3.98	150,000	XXXXXXXXXXXX	4.11
TOTAL TAX LEVIED	77,428		84,330		89,853		
ASSESSED VALUATION	21,299,629		21,199,709		21,873,095		
TOTAL	21,299,629		21,199,709		21,873,095		
OUTSTANDING INDEBTEDNESS, JANUARY 1,							
G.O. BONDS	2017 NONE		2018 NONE		2019 NONE		

*TAX RATES ARE EXPRESSED IN MILLS.

[Signature]
CLERK

Elkhart
Cemetery
2020

CERTIFICATE

TO THE CLERK OF: MORTON COUNTY, STATE OF KANSAS
WE, THE UNDERSIGNED, DULY ELECTED, QUALIFIED AND ACTING OFFICERS OF
ELKHART CEMETERY DISTRICT

CERTIFY THAT: (1) THE HEARING MENTIONED IN THE ATTACHED PUBLICATION WAS HELD; (2) AFTER THE BUDGET HEARING THIS BUDGET WAS DULY APPROVED AND ADOPTED AS THE MAXIMUM EXPENDITURE FOR THE VARIOUS FUNDS FOR THE YEAR 2020; AND (3) THE AMOUNT(S) OF 2019 TAX TO BE LEVIED ARE WITHIN STATUTORY LIMITATIONS FOR THE 2020 BUDGET.

			2020 ADOPTED BUDGET		COUNTY CLERK'S USE ONLY
TABLE OF CONTENTS:		PAGE NO.	EXPENDITURES	AMOUNT OF 2019 TAX TO BE LEVIED	
COMPUTATION TO DETERMINE LIMIT FOR 2020 BUDGET		2			
ALLOCATION OF MVT, RVT, 16/20		3			
STATEMENT OF INDEBTEDNESS		NONE			
STATEMENT OF CONDITIONAL LEASE, ECT.		NONE			
GENERAL	15-1015	4	142,000	82,667	
SPECIAL BENEFITS	12-16-102	5	8,000	7,186	
TOTALS			150,000	89,853	
PUBLICATION					
FINAL ASSESSED VALUATION					

STATE USE ONLY
RECEIVED _____
REVIEWED BY _____
FOLLOW UP: YES _____ NO _____

ASSISTED BY:

HAY - RICE & ASSOCIATES, CHARTERED

P O BOX 2707

LIBERAL KS 67905-2707

Glennis Boulton
Bill Boulton

ATTEST: 8-19, 2019

Anna Casella
COUNTY CLERK



GOVERNING BODY

2020

COMPUTATION TO DETERMINE LIMIT FOR 2019BASE LEVY

1. TOTAL TAX LEVY AMOUNT IN 2019 BUDGET (FROM 2019 BUDGET-CERTIFICATE PAGE)	84,330
2. LESS: TAX LEVIES ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENTAL SUBDIVISION	
2019 LIBRARY LEVY (FROM 2019 BUDGET-CERTIFICATE PAGE)	
2019 RECREATION COMMISSION LEVY (FROM 2019 BUDGET-CERTIFICATE PAGE)	
2019 OTHER GOVERNMENTAL UNITY LEVY (FROM 2019 BUDGET-CERTIFICATE PAGE)	0
3. NET TAX LEVY (BASE)	84,330

PERCENTAGE ADJUSTMENTS

4. CPI ADJUSTMENT (LINE 4 PERCENTAGE MULTIPLIED BY LINE 3)	2.50%	2,108
5. VALUE OF NEW IMPROVEMENTS (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		7,117
6. 2019 PERSONAL PROPERTY VALUATION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)	6,869,406	
2018 PERSONAL PROPERTY VALUATION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)	5,990,736	
INCREASE IN TOTAL PERSONAL PROPERTY VALUATIONS		878,670
7. REAL PROPERTY ADDED TO JURISDICTION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		0
8. REAL PROPERTY WHICH HAS CHANGED IN USE (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		0
9. EXPIRATION OF PROPERTY TAX ABATEMENT (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		0
10. TOTAL ASSESSED VALUE OF ADJUSTMENTS		885,787
11. TOTAL ASSESSED VALUATION JUNE 15, 2019 (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		21,873,095
12. ADJUSTMENT PERCENTAGE (LINE 10 DIVIDED BY LINE 11)		4.05%
13. DOLLAR VALUE OF ADJUSTMENTS (LINE 3 MULTIPLIED BY LINE 12 PERCENTAGE)		3,415
14. TOTAL PERCENTAGE ADJUSTMENTS		5,523

INCREASED TAX REVENUE ADJUSTMENT

15. PROPERTY TAX REVENUES SPENT ON DEBT SERVICE IN 2020 BUDGET (FROM 2019 BUDGET-CERTIFICATE PAGE)	0	
LESS: PROPERTY TAX REVENUES SPENT ON DEBT SERVICE IN 2019 BUDGET (FROM 2019 BUDGET-CERTIFICATE PAGE)	0	0
DIFFERENCE		
16. PROPERTY TAX REVENUE SPENT ON PUBLIC BUILDING COMMISSION AND LEASE PAYMENTS IN 2020 BUDGET	0	
LESS: PROPERTY TAX REVENUES SPENT PUBLIC BUILDING COMMISSION AND LEASE PAYMENTS IN 2019 BUDGET	0	0
DIFFERENCE		
17. PROPERTY TAX REVENUES SPENT ON SPECIAL ASSESSMENTS IN 2020 BUDGET		0
18. PROPERTY TAX REVENUES SPENT ON COURT JUDGEMENTS OR SETTLEMENTS AND ASSOCIATED LEGAL COSTS IN 2020 BUDGET		0
19. PROPERTY TAX REVENUES SPENT ON FEDERAL OR STATE MANDATES AND LOSS OF FUNDING FROM FEDERAL SOURCES		0
20. PROPERTY TAX REVENUES SPENT ON EXPENSES RELATED TO DISASTERS OR FEDERAL EMERGENCY IN 2020 BUDGET		0
21. LAW ENFORCEMENT EXPENSE-2020 BUDGET		0
LAW ENFORCEMENT EXPENSE-2019 BUDGET	0	
CPI ADJUSTMENT	2.10%	0
LAW ENFORCEMENT EXPENSES-2019 BUDGET (INDEXED BY CPI)		0
INCREASED LAW ENFORCEMENT EXPENSE IN 2020 BUDGET		0
22. FIRE PROTECTION EXPENSE-2020 BUDGET		0
FIRE PROTECTION EXPENSE-2019 BUDGET	0	
CPI ADJUSTMENT	2.10%	0
FIRE PROTECTION EXPENSES-2019 BUDGET (INDEXED BY CPI)		0
INCREASED FIRE PROTECTION EXPENSE IN 2020 BUDGET		0
23. EMERGENCY MEDICAL EXPENSE-2020 BUDGET		0
EMERGENCY MEDICAL EXPENSE-2019 BUDGET	0	
CPI ADJUSTMENT	2.10%	0
EMERGENCY MEDICAL EXPENSES-2019 BUDGET (INDEXED BY CPI)		0
INCREASED EMERGENCY MEDICAL EXPENSE IN 2020 BUDGET		0
TOTAL INCREASED TAX REVENUE ADJUSTMENTS		0

LEVY ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENT SUBDIVISION

24. LIBRARY LEVY 2020 BUDGET	0
RECREATION COMMISSION LEVY 2020 BUDGET	
OTHER GOVERNMENTAL LEVY 2020 BUDGET	
25. TOTAL LEVIES ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENTAL SUBDIVISION	0
26. TOTAL COMPUTED TAX LEVY	89,853

ALLOCATION OF MVT, RVT & 16/20M VEHICLE TAX

2019 BUDGETED FUNDS	TAX LEVY AMT IN	ALLOCATION FOR YEAR 2020		
	2019	MVT	RVT	16/20 VEH.
GENERAL	77,200	6,697	86	210
SPECIAL BENEFITS	7,130	619	8	19
TOTAL	84,330	7,316	94	229

0.08675		
MVT FACTOR	0.00111	
	RVT FACTOR	0.00272
		16/20M FACTOR

NOTE: DO NOT ALLOCATE TO NEW, DISCONTINUED, OR ANY FUNDS THAT DID NOT HAVE A TAX LEVY IN 2019.

ADOPTED BUDGET

GENERAL FUND	PRIOR YEAR ACTUAL 2018	CURRENT YEAR ESTIMATE 2019	PROPOSED BUDGET YEAR 2020
UNENCUMBERED CASH BALANCE JANUARY 1	79,049	65,899	42,460
COUNTY TREASURER BALANCE JANUARY 1			XXXXXXXXXXXXXX
RECEIPTS:			
AD VALOREM TAX	68,175	69,473	XXXXXXXXXXXXXX
DELINQUENT TAX	829	882	801
MOTOR VEHICLE TAX	7,762	7,856	8,009
GRAVE OPENINGS/LOT SALES	8,680	8,350	8,063
INTEREST ON IDLE FUNDS	168		
MISCELLANEOUS	135		
DOES MISCELLANEOUS EXCEED 10% OF TOTAL REC			
TOTAL RECEIPTS	85,749	86,561	16,873
RESOURCES AVAILABLE	164,798	152,460	59,333
EXPENDITURES:			
PERSONAL SERVICES	34,132	45,000	50,000
CONTRACTUAL	62,456	55,000	60,000
COMMODITIES	2,311	5,000	5,000
CAPITAL OUTLAY	0	5,000	27,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXP			
TOTAL EXPENDITURES	98,899	110,000	142,000
UNENCUMBERED CASH BALANCE DECEMBER 31	65,899	42,460	XXXXXXXXXXXXXX
NON-APPROPRIATED BALANCE			
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE			142,000
TAX REQUIRED			82,667
DELINQUENCY COMPUTATION			
AMOUNT OF 2019 AD VALOREM TAX			82,667

BUDGET AUTHORITY	126,500	133,000	142,000
BUDGET LAW VIOLATION	NO	NO	NO
CASH BASIS LAW VIOLATION	NO	NO	NO

STATE OF KANSAS
ELKHART CEMETERY DISTRICT
2020

ADOPTED BUDGET

ELKHART CEMETERY SPECIAL BENEFITS	PRIOR YEAR ACTUAL 2018	CURRENT YEAR ESTIMATE 2019	PROPOSED BUDGET YEAR 2020
UNENCUMBERED CASH BALANCE, JANUARY 1	0	0	0
RECEIPTS:			
AD VALOREM TAX	7,060	7,201	XXXXXXXXXXXXXXXXXX
DELINQUENT TAX	78	75	71
MOTOR VEHICLE TAX	735	724	743
DOES MISCELLANEOUS EXCEED 10% OF TOTAL REC			
TOTAL RECEIPTS	7,873	8,000	814
TOTAL RESOURCES AVAILABLE	7,873	8,000	814
EXPENDITURES:			
EMPLOYEE BENEFITS	7,873	8,000	8,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXP			
TOTAL EXPENDITURES	7,873	8,000	8,000
UNENCUMBERED CASH BALANCE DECEMBER 31	0	0	
NON APPROPRIATED BALANCE			
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE			8,000
TAX REQUIRED			7,186
DELINQUENCY COMPUTATION			
AMOUNT OF 2018 AD VALOREM TAX			7,186

BUDGET AUTHORITY	8,000	8,000	8,000
BUDGET LAW VIOLATION	NO	NO	NO
CASH BASIS LAW VIOLATION	NO	NO	NO

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G.O. BONDS	NONE		NONE		NONE		

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CLERK